

FAIRFIELD AREA SCHOOL DISTRICT

TAX COLLECTION

8360

8360.1

Authority

Real estate and Section 679 per capita taxes as provided for in the School Code, and occupation assessment and per capita taxes as provided for in the Local Tax Enabling Act, P.L. 1257, shall be collected by the elected/appointed and properly bonded tax collectors.

All other taxes shall be collected by the cooperative agency with other units of local government and remitted to the district monthly with a report detailing the sources of said revenues.

The Board shall establish the criteria for personal tax exemptions in the tax collection guidelines and authorize the Business Manager to exempt from the payment of personal taxes, those individuals meeting the criteria.

8360.2

Responsibility

The local tax collector shall process the collection of taxes as outlined in the tax collection guidelines.

The tax bills shall be prepared by the district or a firm selected by the Board.